

§ 141.69

19 CFR Ch. I (4–1–16 Edition)

(2) Estimated duties, if any, required to be paid at the time of withdrawal have been deposited.

Unless the requirements of this paragraph and section 315(a), Tariff Act of 1930, as amended (19 U.S.C. 1315(a)), including the deposit of estimated duties, if any, are completed within 60 days from the date of presentation of CBP Form 7501, or its electronic equivalent, the request for withdrawal will be considered abandoned.

(h) *Appraisalment entry, informal entry, combined entry for rewarehouse and withdrawal for consumption, and entry under carnet.* The time of entry of merchandise under an appraisalment entry, or informal entry, CBP Form 7501, or its electronic equivalent, an informal entry, CBP Form 368 or 368A (serially numbered) (or other form prescribed in §143.23 or elsewhere in the chapter for use as an informal entry), a combined entry for rewarehouse and withdrawal for consumption, CBP Form 7519, or an A.T.A. carnet issued under part 114 of this chapter, will be the time the specified form is executed in proper form and filed, together with any related documents required by these regulations, and estimated duties, if any, have been deposited. If merchandise eligible for informal entry is released under a special permit for immediate delivery and CBP Form 368 or 368A (serially numbered) or 7501, or its electronic equivalent, is filed in accordance with §142.23 of this chapter, the time of entry will be the time CBP Form 368 or 368A or 7501 is filed in proper form, together with any related documents required by this chapter, and estimated duties, if any, have been deposited. However, if merchandise eligible for informal entry is released under the entry documentation set forth in §142.3(a) of this chapter and CBP Form 368 or 368A (serially numbered) or 7501 is filed in accordance with §142.23, the time of entry will be in accordance with paragraph (a) of this section.

(i) *Exportation to Canada or Mexico of goods imported into the United States under a duty-deferral program defined in §181.53 of this chapter.* When merchandise in a U.S. duty-deferral program is withdrawn for exportation to Canada or Mexico or for entry into a duty-deferral program in Canada or Mexico,

the date of entry is the date the entry is required to be filed under §181.53(a)(2)(iii) of this chapter.

[T.D. 79–221, 44 FR 46819, Aug. 9, 1979]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §141.68, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 141.69 Applicable rates of duty.

The rates of duty applicable to merchandise shall be the rates in effect at time of entry, as specified in §141.68, except as otherwise specifically provided for by Executive Order, and in the following cases:

(a) *Warehouse entries.* Merchandise entered for warehouse is dutiable at the rates in effect at the time withdrawal from warehouse for consumption is made in accordance with §141.68(g).

(b) *Merchandise entered for immediate transportation.* Merchandise which is not subject to a quantitative or tariff-rate quota and which is covered by an entry for immediate transportation made at the port of original importation, if entered for consumption at the port designated by the consignee or his agent in such transportation entry without having been taken into custody by the port director for general order under section 490, Tariff Act of 1930, as amended (19 U.S.C. 1490), shall be subject to the rates in effect when the immediate transportation entry was accepted at the port of original importation.

(c) *Overcarried merchandise returned to port of entry.* If merchandise which has been entered for consumption, but not yet released from Customs custody, is removed from the port or place of intended release because of overcarriage, inaccessibility, strike, act of God, or unforeseen contingency, and is returned to such port or place within 90 days after removal, such merchandise shall be subject to the rates in effect at the time of the original entry, provided the merchandise is identified with the original entry by the usual Customs examination and by any documentary evidence as to its movement between its removal and return which the port director may reasonably require. A new entry shall be required, unless the

original entry has not been liquidated and the consignee at the time of original importation and at the time of return is the same person.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 79-221, 44 FR 46820, Aug. 9, 1979; T.D. 90-34, 55 FR 17597, Apr. 26, 1990; T.D. 97-82, 62 FR 51771, Oct. 3, 1997]

Subpart F—Invoices

§ 141.81 Invoice for each shipment.

A commercial invoice shall be presented for each shipment of merchandise at the time the entry summary is filed, subject to the conditions set forth in these regulations. Except in the case of installment shipments provided for in § 141.82, an invoice shall not represent more than one distinct shipment of merchandise by one consignor to one consignee by one vessel or conveyance.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 78-53, 43 FR 6069, Feb. 13, 1978; T.D. 79-221, 44 FR 46820, Aug. 9, 1979; T.D. 85-39, 50 FR 9612, Mar. 11, 1985; T.D. 93-66, 58 FR 44130, Aug. 19, 1993]

§ 141.82 Invoice for installment shipments arriving within a period of 10 days.

(a) *One invoice sufficient.* Installments of a shipment covered by a single order or contract and shipped from one consignor to one consignee may be included in one invoice if the installments arrive at the port of entry by any means of transportation within a period of not to exceed 10 consecutive days.

(b) *Preparation of invoice.* The invoice must be prepared in the manner provided for in this subpart and, when practicable, must show the quantities, values, and other invoice data with respect to each installment, the date of shipment of each installment, and the car number or other identification of the importing conveyance in which it was shipped.

(c) *Pro forma invoice.* If the required invoice is not filed with the first entry of an installment series, a pro forma invoice must be filed with each entry made before the required invoice is produced, and in accordance with § 141.91 a bond must be given, or charge against a continuous bond made, for

the production of the required invoice. Liquidated damages will accrue in the case of each entry if more than 6 months expire without the production of an invoice for such entry.

(d) *Informal entry.* Any bona fide installment valued at not over \$2,500 (except for articles valued in excess of \$250 classified in Chapter 99, Subchapters III and IV. Harmonized Tariff Schedule of the United States) may be entered on an informal entry in accordance with subpart C of part 143 of this chapter, in which case such installment need not be considered in connection with invoice requirements for the balance of the series.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 75-27, 40 FR 3449, Jan. 22, 1975; T.D. 78-53, 43 FR 6069, Feb. 13, 1978; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 85-123, 50 FR 29954, July 23, 1985; T.D. 89-1, 53 FR 51256, Dec. 21, 1988; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 93-66, 58 FR 44130, Aug. 19, 1993; T.D. 98-28, 63 FR 16417, Apr. 3, 1998; CBP Dec. 12-19, 77 FR 72720, Dec. 6, 2012]

§ 141.83 Type of invoice required.

(a)–(b) [Reserved]

(c) *Commercial invoice.* (1) A commercial invoice shall be filed for each shipment of merchandise not exempted by paragraph (d) of this section. The commercial invoice shall be prepared in the manner customary in the trade, contain the information required by §§ 141.86 through 141.89, and substantiate the statistical information required by § 141.61(e) to be given on the entry, entry summary, or withdrawal documentation.

(2) The port director may accept a copy of a required commercial invoice in place of the original. A copy, other than a photostatic or photographic copy, shall contain a declaration by the foreign seller, the shipper, or the importer that it is a true copy.

(d) *Commercial invoice not required.* A commercial invoice shall not be required in connection with the filing of the entry, entry summary, or withdrawal documentation for merchandise listed in this paragraph. The importer, however, shall present any invoice, memorandum invoice, or bill pertaining to the merchandise which may be in his possession or available to him. If no invoice or bill is available, a pro forma (or substitute) invoice, as